## REMARKS

## Summary

Applicants submit this Substitute Preliminary Amendment to replace the Preliminary Amendment filed on October 20, 2003 and Substitute Preliminary Amendment filed on March 2, 2004. This Substitute Preliminary Amendment is in response to the Notice of Non-Compliant Amendment of August 23, 2005.

Applicants have rewritten portions of the specification and Claim 1. The changes are shown with strikethrough for deleted matter and underlining for added matter. No new matter has been added as a result of this amendment. Applicants respectfully submit that all of the pending claims are in condition for allowance and seek an early allowance thereof. If for any reason the Examiner is unable to allow the application in the next Office Action and believes that a telephone interview would be helpful to resolve any remaining issues, he is respectfully requested to contact the undersigned attorney or agent.

Respectfully submitted,

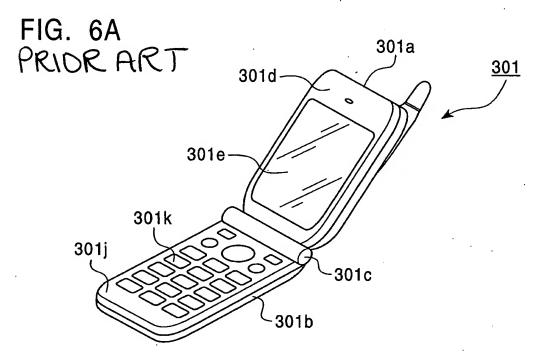
Gustavo Siller, Jr.

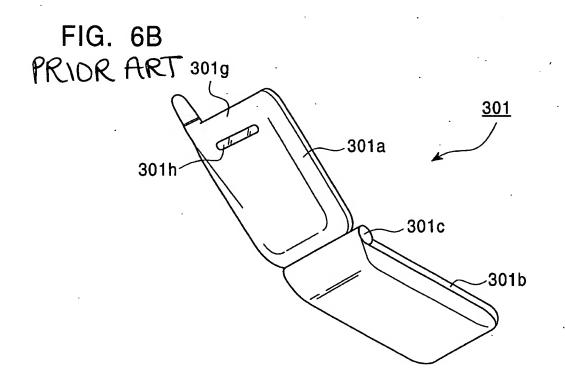
Registration No. 32,305 Attorney for Applicant

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APPENDIX **Electroacoustic Transducer** Katsutoshi Suzuki Attorney Docket No. 9281-4768 Sheet Showing Changes

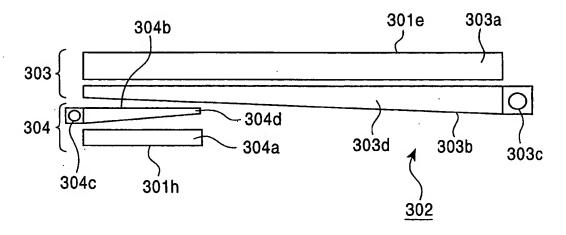




APPENDIX
Electroacoustic Transducer
Katsutoshi Suzuki
Attorney Docket No. 9281-4768
Sheet Showing Changes

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FIG. 7 PRIOR ART



## Amendments to the Drawings are as follows:

The attached sheets of drawings include changes to Figs. 6A, 6B and 7. In Figs. 6A, 6B and 7, previously omitted label "PRIOR ART" has been added. Applicant respectfully requests that Figs. 6A, 6B and 7 be replaced with the corrected Figs. 6A, 6B and 7 enclosed herewith. The corrections to the figures have been marked in red. Applicant respectfully requests that the Examiner approve the correction.